House Property & Planning Subcommittee Am. #1

Amendment No._____

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Signature of Sponsor

AMEND Senate Bill No. 2821 **House Bill No. 2106***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 7-88-106(a), is amended by inserting the following as a new subdivision (3):

(3)

(A) After the apportionment and distribution of state sales and use taxes pursuant to subdivision (a)(1) has ceased with respect to one (1) or more qualified public use facilities located in a center city area located in a municipality in a county having a population of not less than nine hundred thousand (900,000), according to the 2010 federal census or any subsequent federal census, the apportionment and distribution of the incremental increase in the local sales and use tax revenue with respect to such qualified public use facility shall continue until the earlier of:

(i) Thirty (30) years from the date it is reasonably anticipated that the facility will commence operations as a public use facility; or

(ii) The date the cumulative amount apportioned and distributed to the municipality under this subdivision (a)(3) with respect to such facility equals the indebtedness of the municipality or public authority, plus interest thereon, related to the cost of the public use facility payable from such amount.

(B) This subdivision (a)(3) does not affect the apportionment and distribution pursuant to subdivision (a)(1) of any state sales and use taxes generated by such qualified public use facility uses as described in subdivision (a)(3)(A).

(C) This subdivision (a)(3) does not affect the apportionment and distribution pursuant to subdivision (a)(1) of any local sales and use taxes generated by such qualified public use facility hotel and related uses as described in subdivision (a)(3)(A).

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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Signature of Sponsor

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Date _____
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AMEND Senate Bill No. 2826 **House Bill No. 2111***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-3002, is amended by deleting subdivision (7) and substituting instead the following:

(7) "Qualified public use facility" or "public use facility" means:

(A) A building, complex, center, or facility described by § 7-88-103;

(B) A full-service hotel with not less than two hundred fifty (250) rooms and related retail, commercial, and parking space that is located in a tourism development zone; or

(C) A mixed-use development, including a full-service hotel with not less than one hundred fifty (150) rooms and including any retail, office, apartment, condominium, or other commercial or residential uses, that is located in a tourism development zone;

SECTION 2. Tennessee Code Annotated, Section 67-4-3003, is amended by deleting subdivision (c)(1)(A) and substituting instead the following:

(A)

(i) If such qualified public use facility is described in § 67-4-3002(7)(A), the date on which the cumulative amount, apportioned and distributed to the municipality under §§ 7-88-106(a) and 67-4-3005, equals either the cost of the qualified public use facility, plus any interest on indebtedness of the municipality or public authority related to the cost, or any lesser amount of the cost of the qualified public use facility and interest that may be established in authorizing the levy of the tax; or

(ii) If such qualified public use facility is described in § 67-4-3002(7)(B) or § 67-4-3002(7)(C), the date on which the cumulative amount, apportioned and distributed to the municipality under § 67-4-3005, equals either the cost of the qualified public use facility, plus any interest on indebtedness of the municipality or public authority related to the cost, or any lesser amount of the cost of the qualified public use facility and interest that may be established in authorizing the levy of the tax;

SECTION 3. Tennessee Code Annotated, Section 67-4-3005(a), is amended by deleting the subsection and substituting instead the following:

(a) The portion of the revenue received by the municipality from the tax, as is designated by the resolution of the municipality enacting the levy of tax set forth in this part, shall be deposited into a fund entitled the "qualified public use facility development fund," which shall be used:

(1) As set forth in § 7-88-106, if such qualified public use facility is described in § 67-4-3002(7)(A), for the purpose of paying the cost of the qualified public use facility and the costs of bonded indebtedness, principal and interest, including expenses of the bond sale or sales, incurred by the municipality or public authority in financing, acquiring, constructing, leasing, equipping, and renovating a qualified public use facility. The remaining revenue shall be deposited in the general fund of the municipality; or

(2) As set forth in this section, if such qualified public use facility is described in § 67-4-3002(7)(B) or (7)(C), for the purpose of paying the cost of the qualified public use facility and the costs of bonded indebtedness, principal and interest, including expenses of the bond sale or sales, incurred by the municipality or public authority in financing, acquiring, constructing, leasing, equipping, and renovating a qualified public use facility. The remaining revenue shall be deposited in the general fund of the municipality.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

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Signature of Sponsor

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Comm. Amdt. _____
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AMEND Senate Bill No. 2181 **House Bill No. 1950***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, 13-7-105, is amended by deleting the first sentence of subsection (b) and substituting instead the following:

Prior to adopting an amendment as authorized under subsection (a), the county legislative body shall hold a public hearing on the amendment, with at least forty-five (45) days' notice of the time and place of the hearing to be published twice in at least one (1) newspaper of general circulation in the county, and by the prominent placement of the notice of the public hearing on the front page of the county website, if the county government maintains a website, for at least forty-five (45) days prior to the hearing.

SECTION 2. Tennessee Code Annotated, Section 13-7-203, is amended by deleting subsection (a) and substituting instead the following:

(a) Before enacting the zoning ordinance or any amendment thereof, the chief legislative body shall hold a public hearing thereon, with at least forty-five (45) days' notice of the time and place of the hearing to be published twice in at least one (1) newspaper of general circulation in the municipality, and by the prominent placement of the notice of the public hearing on the front page of the municipal website, if the municipal government maintains a website, for at least forty-five (45) days prior to the hearing.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

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Signature of Sponsor

AMEND Senate Bill No. 1559* **House Bill No. 1845**

by adding the following language to the end of the amendatory language in Sections 1 and 3:

If a designee is appointed, the person appointed must be a resident of the district of the senator or representative making the appointment.

House Property & Planning Subcommittee Am. #1

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Signature of Sponsor

AMEND Senate Bill No. 2379 **House Bill No. 2437***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1.

(a) There is established a task force regarding development taxes. The development tax task force shall study development taxes, including those levied under the County Powers Relief Act, adequate facilities taxes, impact fees, and other similar ways to generate revenue designed to facilitate growth and development of counties.

(b) The development tax task force is composed of the following members:

(1) The county mayor, or the mayor's designee, of Montgomery, Rutherford, Williamson, and Wilson counties;

(2) A member from each legislative body of Montgomery, Rutherford, Williamson, and Wilson counties;

(3) One (1) realtor each from Montgomery, Rutherford, Williamson, and Wilson counties, each appointed by the county mayor of the county in which the realtor resides;

(4) One (1) builder each from Montgomery, Rutherford, Williamson, and Wilson counties, each appointed by the county mayor of the county in which the builder resides; and

(5) The members of the general assembly who represent Montgomery, Rutherford, Williamson, and Wilson counties.

(c) The delegation of general assembly members representing the county with the highest population according to the 2010 federal census shall select from the delegation a chair of the task force who shall call the first meeting.

(d) Members of the task force serve without compensation and are not eligible for reimbursement for travel expenses.

(e) The task force shall submit a report of its findings and recommendations to the senate's state and local government committee and the house of representatives' local government committee no later than December 1, 2020. The findings and recommendations must include:

(1) A review of other states' approaches to the issue of financing growth and development of local communities;

(2) A review of the history and use of development taxes and similar revenue-generating programs for facilitating growth and development; and

(3) Proposed legislation to amend the County Powers Relief Act to make it more useful to the counties that need to use it.

(f) The task force ceases to exist upon the filing of the report required in subsection (e).

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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AMEND Senate Bill No. 1891 **House Bill No. 1916***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 6-51-201, is amended by adding the following as new subsections:

(c)

(1) Owners of property used primarily for agricultural purposes who reside in a territory previously annexed by ordinance upon the initiative of the municipality may petition the municipality to deannex such property used primarily for agricultural purposes. The petition must include a copy of the ordinance that includes the map of the plat seeking deannexation. The map must be the same map the municipality used to annex the territory.

(2) Upon receiving the petition for deannexation, the municipality shall determine the debt amount pursuant to § 6-51-204(a) within thirty (30) days.

(3) The deannexation of the property becomes operative ninety (90) days after receipt of the petition by the municipality.

(d) This section does not require a municipal utility to cease providing electrical service, sanitary sewer service, other utility services, or street lighting in the territory excluded from the municipality's corporate limits.

(e) For purposes of this section, "property used primarily for agricultural purposes" means property owned or operated by a person whose federal income tax return contains one (1) or more of the following:

(A) Business activity on IRS schedule F, profit or loss from farming, and the business activity reflected on the form is related to the property that is the subject of the petition; and

(B) Farm rental activity on IRS form 4835, farm rental income and expenses or schedule E, supplemental income and loss, and the farm rental activity reflected on the form is related to the property that is the subject of the petition.

SECTION 2. Tennessee Code Annotated, Section 6-51-204(a), is amended by deleting the subsection and substituting instead the following:

(a)

(1) Except for responsibility for any debt newly contracted after the territory was annexed and prior to the surrender of jurisdiction, all municipal jurisdiction ceases over the territory excluded from the municipality's corporate limits on:

(A) The effective date of the ordinance if the contraction is done by ordinance;

(B) The date of the certification of the results of the election if the contraction is done by election; or

(C) The operative date of a contraction accomplished through a petition by an owner of property used primarily for agricultural purposes.

(2) The municipality may continue to levy and collect taxes on property in the excluded territory to pay the excluded territory's proportion of any debt newly contracted after the territory was annexed and prior to the exclusion.

SECTION 3. This act shall take effect July 1, 2020, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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Signature of Sponsor

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AMEND Senate Bill No. 1909 **House Bill No. 1928***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-801(b), is amended by designating the existing language as subdivision (b)(1) and adding the following as a new subdivision (b)(2):

Notwithstanding subdivision (b)(1), if the renting of an interest in a timeshare unit, as provided in the Time-Share Act of 198,1 compiled in title 66, chapter 32, part 1, subjects the property to both commercial and residential subclassifications, then the assessor shall allocate as commercial only the percentage of use subjected to the sales tax under § 67-6-205 during the previous year. The percentage of use is determined by dividing the nights of interests in time-share units actually rented and subjected to the sales tax under § 67-6-205 by the overall nights available for use in that time-share development. On or before January 31 of each year, the developer, association, or person engaged to manage a time-share development on behalf of the developer or association who is responsible for remitting the real property tax assessed on a time-share development shall provide to the assessor the percentage of use in a given year for that time-share development based on the sales tax collected and remitted by the developer, association, or person engaged to manage a time-share development on behalf of the developer or association.

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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Signature of Sponsor

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AMEND Senate Bill No. 1825* **House Bill No. 1969**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 13-3-410(a)(1)(A), is amended by deleting the language ", sell, agree to sell, or negotiate to sell" and substituting instead the language "or close the sale of".

SECTION 2. Tennessee Code Annotated, Section 13-3-410(a)(2), is amended by deleting the language "sale or".

SECTION 3. Tennessee Code Annotated, Section 13-3-410(b), is amended by deleting the language "sell, transfer, or agree to sell" and substituting instead the language "close the sale of or transfer".

SECTION 4. Tennessee Code Annotated, Section 13-4-306(a)(1)(A), is amended by deleting the language ", sell, agree to sell, or negotiate to sell" and substituting instead the language "or close the sale of".

SECTION 5. Tennessee Code Annotated, Section 13-4-306(a)(2), is amended by deleting the language "sale or".

SECTION 6. Tennessee Code Annotated, Section 13-4-306(b), is amended by deleting the language "sell, transfer, or agree to sell" and substituting instead the language "close the sale of or transfer".

SECTION 7. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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Comm. Amdt. _____

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Signature of Sponsor

AMEND Senate Bill No. 2453 **House Bill No. 2348***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-1005(a)(1), is amended by deleting the language "March 1" and substituting instead the language "March 15".

SECTION 2. Tennessee Code Annotated, Section 67-5-1509, is amended by inserting the following sentence at the end of subsection (a):

Except as provided in § 67-5-1302, real property assessments that are under appeal are not eligible for equalization.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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Date _____
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Signature of Sponsor

AMEND Senate Bill No. 2490 **House Bill No. 2129***

by deleting Section 1 and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 7-88-117(a)(2), is amended by deleting the language "twenty-five hundredths percent (0.25%)" and substituting instead the language "fifty one-hundredths percent (0.50%)".

House Property & Planning Subcommittee Am. #1

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Signature of Sponsor

AMEND Senate Bill No. 2908 House Bill No. 2013*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-2913, is amended by designating the existing language as subsection (a) and adding the following as a new subsection (b):

(b) Notwithstanding subsection (a), after June 1, 2020, and until May 31, 2026, a county having a metropolitan government may enact an impact fee on development, pursuant to Section 3, or a privilege tax on development, pursuant to Section 2; provided, that the county experienced a seven percent (7%) or more increase in population over the period from the year 2011-2015, or over a subsequent four-year period, according to United States census bureau population estimates.

SECTION 2. Tennessee Code Annotated, Title 7, Chapter 3, Part 2, is amended by adding the following as a new section:

(a) As used in this section:

(1) "Building" means any structure built for the support shelter, or enclosure of persons, chattels, or movable property of any kind; includes a mobile home; and does not include buildings used for agricultural purposes;

(2) "Building permit" means a permit for development issued in a metropolitan government;

(3) "Capital improvement program" means a proposed schedule of future projects, listed in order of construction priority, together with cost estimates and the anticipated means of financing each project. All major projects requiring the

expenditure of public funds, over and above the annual local government operating expenses, for the purchase, construction, or replacement of the physical assets of the community are included;

(4) "Certificate of occupancy" means a license for occupancy of a building or structure issued in a metropolitan government;

(5) "Development" means the construction, building, reconstruction, erection, extension, or improvement of land providing a building or structure or the addition to any building or structure, or any part thereof, that provides, adds to, or increases the floor area of a residential or non-residential use;

(6) "Dwelling unit" means a room or rooms connected together constituting a separate, independent housekeeping establishment for owner occupancy, rental, or lease on a daily, weekly, monthly, or longer basis; physically separated from any other room or dwelling units that may be in the same structure; and containing independent cooking and sleeping facilities;

(7) "Floor area" means:

(A) For non-residential development, the total of the gross horizontal area of all floors, including usable basements and cellars, below the roof and within the outer surface of the main walls of principal or accessory buildings or the center lines of party walls separating the buildings or portions thereof, or within lines drawn parallel to and two feet (2') within the roof line of any building or portions thereof without walls, but excluding arcades, porticoes, and similar open areas that are accessible to the general public, and that are not designed or used as sales, display, storage, service, or production areas; and

(B) For residential development, the total of the gross horizontal area of all floors, including basements, cellars, or attics that are heated or

air-conditioned living space, or are designed to be finished into heated or air-conditioned living space at a future date;

(8) "Governing body" means the legislative body of a metropolitan government;

(9) "Non-residential" means the development of any property for any use other than residential use, except as may be exempted by this section;

(10) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, and the plural as well as the singular number;

(11) "Place of worship" means that portion of a building, owned by a religious institution that has tax-exempt status, that is used for worship services and related functions; provided, however, that a place of worship does not include buildings or portions of buildings that are used for purposes other than for worship and related functions or that are or are intended to be leased, rented, or used by persons who do not have tax-exempt status;

(12) "Public buildings" means buildings owned by this state or any agency thereof; a political subdivision of this state, including, but not limited to, counties, metropolitan governments, cities, school districts, and special districts; or the federal government or any agency thereof;

(13) "Public facility" means a physical improvement undertaken by the metropolitan government and limited to: roads and bridges, jails and law enforcement facilities, schools, government buildings, fire stations, sanitary landfills, water, and wastewater and drainage projects; and

(14) "Residential" means the development of any property for a dwelling unit or units.

(b) Engaging in the act of development within a county having a metropolitan government, except as provided in subsection (e), is declared to be a privilege upon which the metropolitan government may, by ordinance of the governing body, levy a tax in an amount not to exceed the rate set forth in subsection (f).

(c) A governing body shall not levy a tax pursuant to this section, unless it has found that the need for the public facilities is reasonably related to new development in the county and has adopted a capital improvement program. The adopted capital improvement program may be amended by the governing body.

(d) The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations, and forms necessary to properly implement, administer, and enforce this section.

(e) This section does not apply to the development of:

(1) Public buildings;

(2) Places of worship;

(3) Buildings used for agricultural purposes;

(4) Replacement structures for previously existing structures destroyed by fire or other disaster;

(5) Additions to a single-family dwelling;

(6) A structure owned by a non-profit corporation that is a qualified 501(c)(3) corporation under the Internal Revenue Code;

(7) Affordable or workforce housing constructed by a non-profit corporation that is a qualified 501(c)(3) corporation under the Internal Revenue Code;

(8) Permanent residential structures replacing mobile homes if the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, the permanent residential structure is a residence for the owner and occupant of the mobile home, and the

owner and occupant has resided on the property for a period of not less than three (3) years; or

(9) Buildings moved from a site within the county having a metropolitan government to another site within the county having a metropolitan government.

(f)

(1) For the exercise of the privilege declared in subsection (b), a metropolitan government may impose a tax on new development not to exceed:

(A) One dollar ($1.00) per gross square foot of residential development; and

(B) Two dollars ($2.00) per gross square foot of non-residential development.

(2) A governing body may develop a tax rate schedule by which residential and non-residential uses are classified by type for the purpose of imposition of the tax authorized in this section.

(g) The agency of the metropolitan government that issues building permits shall collect the tax levied pursuant to this section at the time of application for a building permit.

(h) The tax revenue collected pursuant to this section must be used to provide public facilities, the need for which is reasonably related to new development.

(i) The authority to impose this privilege tax on development in counties having metropolitan governments is in addition to all other authority to impose taxes, fees, or assessments or land development regulatory measures granted either by the private or public acts of this state, and the imposition of such tax, in addition to any other authorized tax, fee, assessment, or charge, does not constitute double taxation.

(j) This section is repealed on May 31, 2026.

SECTION 3. Tennessee Code Annotated, Title 7, Chapter 3, Part 3, is amended by adding the following as a new section:

(a) As used in this section:

(1) "Capital or public improvement" means the construction, reconstruction, building, replacement, extension, enlargement, or repair of any street, road, alley, sidewalk, gutter, and other similar improvements; schools; waterworks, water distribution systems, sewers, sewerage, storm water, or drainage system authorized by the governing body;

(2) "Certificate of occupancy" means a license for occupancy of a building or structure issued by a metropolitan government;

(3) "Developer" means the person, corporation, partnership, or other entity responsible for any new land development; and

(4) "Governing body" means the legislative body of a metropolitan government.

(b) A governing body may require a developer to share in the costs associated with capital or public improvements induced by new land development by the developer by imposing an impact fee on the new land development, if the cost of the capital or public improvements exceeds the amount that would be collected pursuant to the development tax levied pursuant to Section 2.

(c) To impose an impact fee, a governing body shall adopt a resolution:

(1) Declaring that a capital or public improvement is required based on the new land development;

(2) Stating the nature of the proposed capital or public improvement;

(3) Establishing the portion of the cost of the capital or public improvement to be paid by the impact fee, the manner in which the impact fee must be paid, and when the impact fees must be paid;

(4) Establishing an impact fee formula that requires the developer to pay an impact fee that does not exceed a pro rata share of the reasonably anticipated cost for the capital or public improvements;

(5) Providing a schedule and method for the payment of the impact fees that are appropriate for the particular circumstances of the proposed new development; and

(6) Requiring security in the form of a cash bond, security bond, irrevocable letter of credit, or a lien or mortgage on the property to be covered in the building permit.

(d) The governing body shall not issue a certificate of occupancy for the new land development unless the impact fee imposed under subsection (b) is paid in full.

(e) The impact fees collected pursuant to this section must be used only for the purposes of completing the capital or public improvements listed in the resolution.

(f) If a developer is required to pay an impact fee under this section, the developer is exempt from the development tax levied pursuant to Section 2.

(g) This section is repealed on May 31, 2026.

SECTION 4. This act shall take effect June 1, 2020, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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Signature of Sponsor

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AMEND Senate Bill No. 2729 **House Bill No. 2898***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-606(a), is amended by designating the existing language as subdivision (a)(1) and adding the following as a new subdivision (a)(2):

(2) Notwithstanding subdivision (a)(1), if the commercial and industrial tangible personal property is destroyed, demolished, or substantially damaged as a result of a disaster certified by FEMA is replaced or restored before September 1, the annual assessment of such personal property in a FEMA-certified county must be prorated for the actual time between the destruction, demolition, or substantial damage to the commercial and industrial tangible personal property and the replacement or restoration of the commercial and industrial tangible personal property. To be eligible for proration under this subdivision (a)(2), the total time the commercial and industrial tangible personal property is not replaced or restored must exceed thirty (30) days. The owner must apply for this relief to the assessor by September 1 of the following year using a form approved by the director of the state division of property assessments. The owner must provide the assessor a listing of the destroyed, demolished, or substantially damaged commercial and industrial tangible personal property for which the proration is sought. This subdivision (a)(2) applies in any county or municipality that adopts its provisions by a two-thirds (2/3) vote of the county or municipal legislative body following a disaster certified by FEMA.

SECTION 2. Tennessee Code Annotated, Section 67-5-606, is amended by adding the following as new subsections:

(c) Countywide emergency response procedures must include assessors of property, at the option of the assessors, to monitor events related to disasters or emergencies that have affected or have the potential to affect the condition of real or personal property within individual assessors' jurisdictions.

(d) Assessors of property must be notified when county or municipal governments within their jurisdiction conduct FEMA preliminary damage assessments, and the county and municipal governments must provide copies of preliminary damage assessments to assessors or deputy assessors upon request.

(e) Assessors of property have unrestricted rights in the performance of official duties to enter and inspect property within disaster areas to include all property subject to valuation having been affected or potentially affected by disaster or other related events.

SECTION 3. Tennessee Code Annotated, Section 67-5-303(a), is amended by adding the following as a new subdivision:

(4) All records held, maintained, or created by county and municipal public agencies must be made available to assessors of property for the purposes of property valuation and all other official duties.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.

House Property & Planning Subcommittee Am. #1

Amendment No._____

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AMEND Senate Bill No. 2900 **House Bill No. 2022***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, is amended by adding the following as a new part:

67-6-1001. This part shall apply in any county having a population of not less than eleven thousand six hundred (11,600) nor more than eleven thousand seven hundred (11,700), according to the 2010 federal census or any subsequent federal census. This part shall also apply in any county having a population of not less than twenty-two thousand one (22,001) nor more than twenty-two thousand one hundred (22,100), according to the 2010 federal census or any subsequent federal census. This part shall also apply in any county having a population of not less than seventeen thousand nine hundred (17,900) nor more than eighteen thousand (18,000), according to the 2010 federal census or any subsequent federal census. This part shall also apply in any county having a population of not less than twenty-one thousand nine hundred (21,900) nor more than twenty-two thousand (22,000), according to the 2010 federal census or any subsequent federal census. Such county is hereby designated as the "Tennessee Special Economic Zone" (TSEZ).

67-6-1002. As used in this part, "special economic zone" means one (1) or more parcels of land located within a county to which this part applies, which parcel is no larger than an area of five thousand (5,000) acres, and which is designated as the "Jackson Special Economic Zone", "Overton Special Economic Zone", "Morgan Special

Economic Zone", or "Fentress Special Economic Zone", as applicable, by a resolution adopted by a two-thirds (2/3) majority vote of the county legislative body.

67-6-1003. If a manufacturing facility or other facility relocates to any county described in § 67-6-1001, then the facility shall receive a credit equal to one hundred percent (100%) of the facility's combined franchise and excise tax liability and receive a sales tax holiday for a ten-year period during which the facility is exempt from payment of all sales and use taxes imposed by this chapter for any qualified business expenses. As used in this section, "qualified business expenses" means those expenses incurred in a Jackson Special Economic Zone, Overton Special Economic Zone, Morgan Special Economic Zone, or Fentress Special Economic Zone, as applicable, by a manufacturing facility or other facility that are necessary for the facility's manufacturing or other business activity.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.